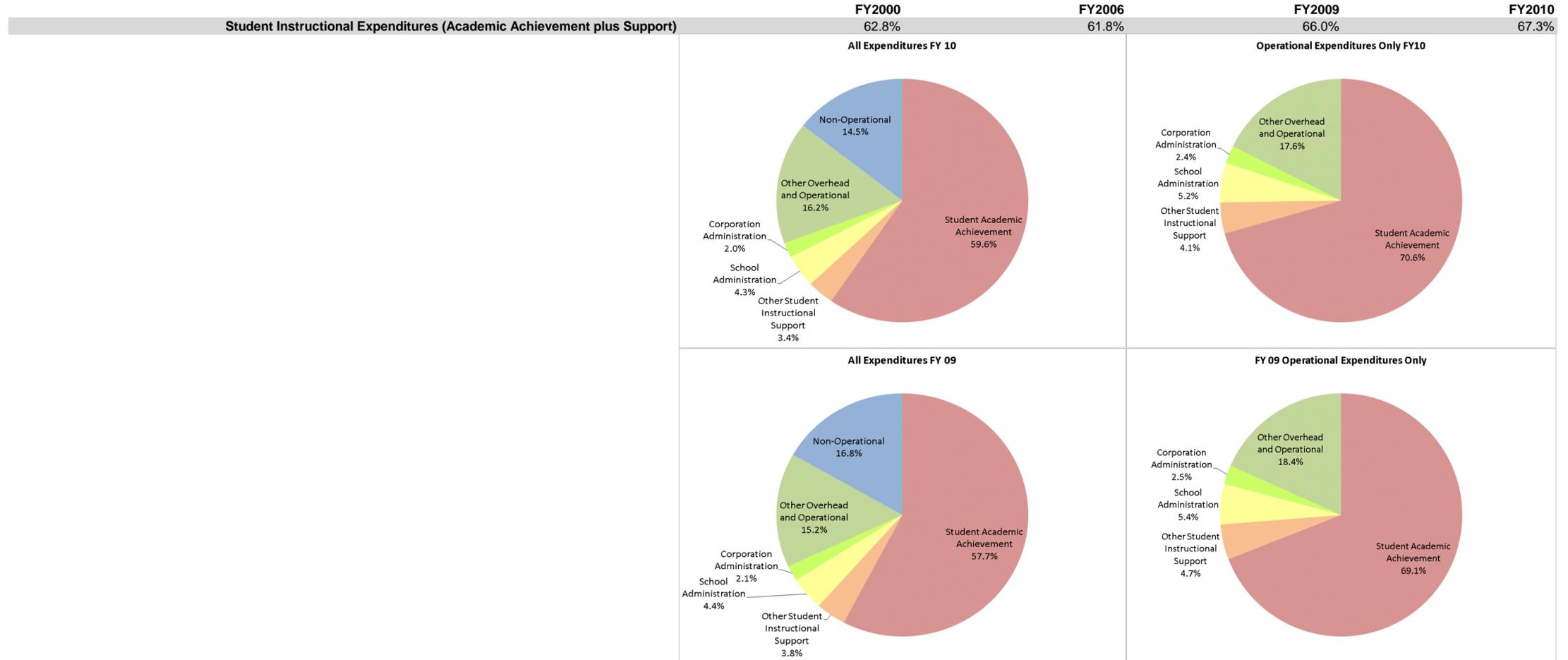


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
DeKalb Co Ctl United Sch Dist (1835)

DeKalb Co Ctl United Sch Dist (1835)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$15,471,997	55.1%	\$22,227,060	53.8%	\$25,650,664	57.7%	\$27,379,088	59.6%
Student Instructional Support	\$2,177,261	7.7%	\$3,299,455	8.0%	\$3,680,238	8.3%	\$3,564,874	7.8%
Overhead and Operational	\$6,231,038	22.2%	\$8,357,227	20.2%	\$7,668,842	17.3%	\$8,368,968	18.2%
Nonoperational	\$4,218,008	15.0%	\$7,454,476	18.0%	\$7,445,995	16.8%	\$6,647,482	14.5%
Grand Total	\$28,098,303		\$41,338,218		\$44,445,738		\$45,960,412	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
DeKalb Co Ctl United Sch Dist (1835)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$75,382	\$235,424	\$366,004		386%	55%
	11100 Regular Programs; Elementary	\$4,544,818	\$5,318,369	\$11,921,069	\$12,397,858	173%	133%	4%
	11200 Regular Programs; Middle/Junior High	\$2,043,486	\$2,370,354	\$3,536,699	\$3,786,904	85%	60%	7%
	11300 Regular Programs; High School	\$2,414,010	\$2,768,517	\$4,091,443	\$4,228,023	75%	53%	3%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$350	\$0			-100%
	11410 Vocational Education; Agriculture A	\$68,531	\$78,007	\$46,664	\$49,322	-28%	-37%	6%
	11440 Vocational Education; Health Occupations	\$17,769	\$14,666	\$19,573	\$20,766	17%	42%	6%
	11460 Vocational Education; Occupational Home Economics	\$43,394	\$61,520	\$58,220	\$61,422	42%	0%	5%
	11480 Vocational Education; Industrial Education A	\$103,610	\$141,804	\$165,124	\$173,490	67%	22%	5%
	11630 Regular Programs; Alternative Education Programs; High School	\$84,023	\$145,093	\$213,939	\$190,837	127%	32%	-11%
	11910 Other Regular Programs; Competency Testing	\$64,308	\$0	\$0	\$0	-100%		
	12210 Mental Disabilities; Mild Mental Disabilities	\$402,342	\$569,527	\$1,151,628	\$1,183,721	194%	108%	3%
	12320 Physical Impairment; Multiple Disabilities	\$150,612	\$227,765	\$338,426	\$334,916	122%	47%	-1%
	12350 Physical Impairment; Homebound	\$25,047	\$59,378	\$44,749	\$41,238	65%	-31%	-8%
	12510 Culturally Different; Communication Disorders	\$525	\$520	\$8,917	\$3,658	> 500%	> 500%	-59%
	12520 Culturally Different; Compensatory	\$19	\$0	\$0	\$0	-100%		
	12610 Learning Disability	\$354,824	\$369,301	\$459,006	\$478,345	35%	30%	4%
	12710 Equal Opportunity At Risk	\$58,439	\$0	\$0	\$0	-100%		
	12810 Special Education Preschool	\$25,585	\$133,004	\$124,659	\$104,602	309%	-21%	-16%
	12900 Other Special Programs	\$132,353	\$27,018	\$58,152	\$41,833	-68%	55%	-28%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$1,778	\$0	\$0	\$0	-100%		
	14100 Summer School Programs; Elementary	\$0	\$14,155	\$0	\$0		-100%	
	14200 Summer School Programs; Middle/Junior High School	\$2,145	\$12,040	\$1,311	\$0	-100%	-100%	-100%
	14300 Summer School Programs; High School	\$76,747	\$90,984	\$88,735	\$75,683	-1%	-17%	-15%
	16100 Remediation Testing	\$41,276	\$93,577	\$116,346	\$104,697	154%	12%	-10%
	16200 Preventive Remediation	\$88,676	\$108,832	\$72,469	\$57,918	-35%	-47%	-20%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$210,084	\$189,239	\$254,774	\$249,156	19%	32%	-2%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$86,154	\$8,479	\$11,126	\$29,429	-66%	247%	165%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$14,050	\$8,358			-41%
	22110 Improvement of Instruction; Service Area Direction	\$3,513	\$0	\$0	\$0	-100%		
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$102,578	\$94,412	\$372,017	\$721,959	> 500%	> 500%	94%
	22130 Improvement of Instruction; Instructional Staff Training	\$72,553	\$152,826	\$227,081	\$353,261	387%	131%	56%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$3,250	\$0	\$0	\$0	-100%		
	22210 Library/Media Services; Service Area Direction	\$0	\$120,678	\$0	\$0		-100%	
	22220 Library/Media Services; School Library	\$308,827	\$317,780	\$444,393	\$461,939	50%	45%	4%
	22230 Library/Media Services; Audiovisual	\$59,343	\$5,186	\$0	\$0	-100%	-100%	
	22240 Library/Media Services; Educational Television	\$2,186	\$320	\$0	\$0	-100%	-100%	
	22250 Library/Media Services; Computer Assisted Instruction Services	\$52,969	\$40,773	\$78,270	\$68,138	29%	67%	-13%
	22290 Library/Media Services; Other Educational Media Services	\$8,560	\$0	\$0	\$0	-100%		
	22360 Instruction, Related Technology; Network Support	\$0	\$576,571	\$989,545	\$1,424,563		147%	44%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$6,745			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$314,672	\$307,591	\$506,106	\$353,726	12%	15%	-30%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$915	\$0	\$0	\$0	-100%		
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$38,019	\$158,856	\$399	\$579	-98%	-100%	45%
	26497 2007 Account Code - Teachers Retirement Fund	\$509,949	\$784,710	\$0	\$0			
Student Academic Achievement Total		\$12,517,890	\$15,437,232	\$25,650,664	\$27,379,088	119%	77%	7%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$42,912	\$60,982	\$0	\$0	-100%	-100%	
	21120 Attendance and Social Work Services; Attendance Services	\$0	\$0	\$9,944	\$0			-100%
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$4,709	\$81,725	\$59,993		> 500%	-27%
	21220 Guidance Services; Counseling Services	\$504,232	\$582,529	\$891,234	\$860,706	71%	48%	-3%
	21340 Health Services; Nurse Services	\$24,509	\$117,783	\$168,395	\$177,168	> 500%	50%	5%
	21430 Psychological Counseling	\$58,920	\$72,970	\$77,090	\$77,938	32%	7%	1%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$102,902	\$121,395	\$401,261	\$351,152	241%	189%	-12%
	21810 Special Education Administration; Service Area Direction	\$0	\$57,235	\$78,029	\$42,707		-25%	-45%
	24100 Office of The Principal	\$979,808	\$1,308,879	\$1,972,560	\$1,995,210	104%	52%	1%
Student Instructional Support Total		\$1,713,284	\$2,326,481	\$3,680,238	\$3,564,874	108%	53%	-3%
Overhead and Operational								
	23120 Board of Education; Service Area Assistants	\$26,203	\$22,258	\$23,648	\$22,156	-15%	0%	-6%
	23150 Board of Education; Legal Services	\$26,742	\$22,897	\$43,524	\$33,932	27%	48%	-22%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
DeKalb Co Ctl United Sch Dist (1835)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	23190 Board of Education; Other Governing Body Services	\$12,385	\$20,108	\$35,652	\$23,332	88%	16%	-35%
	23210 Executive Administration; Office of The Superintendent	\$257,085	\$393,595	\$632,983	\$590,789	130%	50%	-7%
	23220 Executive Administration; Community Relations	\$3,018	\$1,395	\$4,119	\$5,919	96%	324%	44%
	23230 Executive Administration; Staff Relations and Negotiations	\$13,608	\$8,440	\$10,397	\$1,205	-91%	-86%	-88%
	23290 Executive Administration; Other Executive Administration Services	\$37,924	\$97,751	\$67,863	\$124,570	228%	27%	84%
	25110 Fiscal Services; Office of The Business Manager	\$152,104	\$87,547	\$94,553	\$94,626	-38%	8%	0%
	25150 Fiscal Services; Payroll Services	\$0	\$850	\$802	\$1,054		24%	31%
	25180 Fiscal Services; Property Accounting	\$0	\$900	\$0	\$5,692		> 500%	
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$66,825	\$0	\$0		-100%	
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$1,141	\$0			-100%
	25400 Planning, Research, Development and Evaluation	\$392	\$0	\$0	\$2,000	411%		
	25750 Personnel Services; Health Services	\$4,957	\$5,573	\$2,355	\$3,002	-39%	-46%	27%
	25920 Ditch Assessments	\$533	\$1,122	\$389	\$476	-11%	-58%	23%
	25990 Other Support Services, Central	\$4,500	\$0	\$0	\$0	-100%		
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$22,741	\$89,495	\$18,075	\$18,089	-20%	-80%	0%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,789,818	\$2,384,563	\$2,654,840	\$2,577,084	44%	8%	-3%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$154,345	\$198,528	\$221,947	\$220,692	43%	11%	-1%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$334,033	\$118,813	\$96,423	\$92,595	-72%	-22%	-4%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$873	\$638	\$0	\$0			
	26499 2007 Account Code - Other	\$0	\$2,609	\$0	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$2,012	\$102,327	\$0		-100%	-100%
	26700 Operation and Maintenance of Plant Services; Insurance	\$46,837	\$148,680	\$97,500	\$105,870	126%	-29%	9%
	27010 Student Transportation; Service Area Direction	\$138,347	\$89,879	\$164,294	\$180,262	30%	101%	10%
	27100 Student Transportation; Vehicle Operation	\$568,564	\$724,240	\$1,225,351	\$1,330,431	134%	84%	9%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$267,981	\$511,382	\$480,045	\$486,447	82%	-5%	1%
	27400 Student Transportation; Purchase of School Buses	\$508,450	\$652,933	\$23,619	\$732,041	44%	12%	> 500%
	27500 Student Transportation; Insurance on Buses	\$19,847	\$39,845	\$33,320	\$37,355	88%	-6%	12%
	27700 Student Transportation; Contracted Transportation Services	\$113,133	\$0	\$11,746	\$18,496	-84%		57%
	27900 Student Transportation; Other Student Transportation Services	\$1,919	\$3,191	\$2,812	\$2,529	32%	-21%	-10%
	27910 Student Transportation; Bus Driver Training	\$1,632	\$5,233	\$1,961	\$2,973	82%	-43%	52%
	31100 Food Services Operations; Service Area Direction	\$138,893	\$162,322	\$196,602	\$203,758	47%	26%	4%
	31200 Food Services Operations; Food Preparation and Dispensing	\$249,899	\$351,787	\$600,626	\$639,837	156%	82%	7%
	31400 Food Services Operations; Food Purchases	\$444,298	\$557,362	\$678,047	\$701,560	58%	26%	3%
	31900 Other Food Services	\$34,650	\$120,735	\$141,881	\$110,200	218%	-9%	-22%
Overhead and Operational Total		\$5,375,708	\$6,893,503	\$7,668,842	\$8,368,968	56%	21%	9%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$975	\$16,069	\$5,927	\$4,055	316%	-75%	-32%
	33400 Athletic Coaches	\$56,733	\$75,152	\$83,281	\$75,052	32%	0%	-10%
	33500 Welfare Activities Services	\$0	\$0	\$13,547	\$5,239			-61%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$112,780	\$28,000	\$27,500	\$27,997	-75%	0%	2%
	43000 Facilities Acquisition and Construction; Professional Services	\$31,906	\$0	\$13,250	\$66,634	109%		403%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$132,300	\$0	\$0		-100%	
	45100 Building Acquisition, Construction and Improvements	\$163,915	\$413,402	\$130,701	\$201,763	23%	-51%	54%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$83,611	\$274,663	\$87,535	\$0	-100%	-100%	-100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$31,892	\$86,697	\$146,094	\$129,979	308%	50%	-11%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$14,328	\$0	\$0	\$0	-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$352,792	\$289,029	\$301,612	\$316,302	-10%	9%	5%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$13,181	\$23,768	\$13,930	\$29,230	122%	23%	110%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$257,740	\$1,378,555	\$1,373,575		433%	0%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$30,292	\$81,813	\$99,099	\$14,762	-51%	-82%	-85%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,301,473	\$5,484,246	\$4,653,901	\$4,060,182	23%	-26%	-13%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$10,331	\$260,497	\$491,063	\$342,710	> 500%	32%	-30%
Nonoperational Total		\$4,204,207	\$7,423,375	\$7,445,995	\$6,647,482	58%	-10%	-11%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$235,828	\$409,111	\$0	\$0			
	26492 2007 Account Code - Social Security	\$1,113,117	\$1,353,747	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$36,084	\$43,279	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$2,902,186	\$5,788,821	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$0	\$14,419	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$1,648,248	\$0	\$0			
Prorated By Fund Total		\$4,287,215	\$9,257,626	\$0	\$0			